As the late Army Gen. Creighton Abrams, Vietnam-era Chief of Staff used to say, "Fighting in the name of peace is like seeking virtue in a bordello."

It is time to start over, before a bad situation gets worse. The deployment of land troops for combat—daintily described by Mrs. Albright as a "nonpermissive environment"—will not bring peace to a Kosovo that no longer exists. Why not follow the president's lead, and do something to make everyone feel better about the situation?

There are lots of creative ways to achieve the president's stated goals—diversity, community and belonging—without passing bad legislation or needlessly putting combat soldiers at risk. For starters, Mr. Clinton's Hollywood friends could stage a remake of that memorable soft-drink commercial—the one featuring a hillside of children folk-singing about apple trees, honey bees, and buying the world a Coke.

With help, Balkan refugees could participate in the production. Perhaps the International Monetary Fund could take the $5 billion loan that Russian Prime Minister Yevgeny Primakov recently passed up, and divert it to Albania and other neighboring countries that are willing to provide clean clothes, food, and safe, temporary housing.

Forget the usual presidential photo-ops with deployed soldiers in fatigues. Let Bill Clinton risk his own neck for a change. To burnish his legacy, he could fly into Belgrade on an Apache helicopter, and play the saxophone at one of those rock concerts. Even with bulletproof glass, it would make a great picture for the history books—just like the ones of John F. Kennedy in Berlin and Ronald Reagan at the Wall.

Then the belligerent Balkan leaders could be flown back to the White House for some friendly attitude adjustment. They could even shake hands in front of a beaming president, arms outstretched in a striking freeze frame that would make everyone feel good. So all together now . . . let's join hands, light a candle, and sing "Kumbaya." We can win the peace war in Kosovo. Just keep our soldiers out of it.

TAX DEDUCTION FAIRNESS ACT OF 1999

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Washington (Mr. BAIRD) is recognized for 5 minutes.

Mr. BAIRD. Mr. Speaker, I rise today to introduce legislation that will help restore tax fairness to millions of people in my home State of Washington and in other States throughout this great Nation. The problem, Mr. Speaker, is the lack of a deduction for sales taxes in the current tax code. Although the government allows tax deductions for a number of things, State and local income taxes, property taxes, self-employment taxes and others, one category is noticeably missing and that is sales tax. Today and every year at this time, taxpayers send their tax returns to the IRS. It is a ritual that all Americans have become accustomed to. It is often frustrating. But we do it because we have to uphold our duties as a citizen. But that ritual brings added frustration for taxpayers in my State. A taxpayer in my State who has identical income and expenses to someone in another State should be able to deduct the amount they pay in State income tax, but that is not the case in Washington. We have no income tax, and we are not allowed to deduct our State sales taxes.

Folks in my State have the same amount of Federal income taxes withheld from their paychecks, but when it comes time to itemize their returns, they can only deduct nothing, because they have no income tax and they are not allowed to deduct their sales tax. It is not that we pay less in taxes. On the contrary, we are in the top quarter of States in the amount of our personal income that goes to taxes. But thanks to the change in the tax code in 1986 when lawmakers decided to remove the deduction for sales taxes, people in Washington State were shortchanged.

Let me ask this simple question. Should residents of Washington have to pay hundreds more to the Federal treasury than those who live in other States, including States right across the river? Does it make sense for the Federal Government to dictate to States how they should structure their tax system? I would assert that the answer is clearly no. Federal taxes should be levied on all of our Nation's citizens in a fair and equitable manner, not in a way that gives preference to some who happen to live in one State with an income tax while penalizing residents in States with sales taxes.

That is why today I am introducing legislation to correct this inequity. My bill, the Tax Deduction Fairness Act of 1999, would reinstate the sales tax deduction and direct the IRS to develop tables of average sales tax liabilities for taxpayers in every State. It would then give the taxpayer an option, to deduct either the State income tax or their State sales taxes paid in the previous year.

Frankly, this is nothing new. Before 1986, taxpayers were allowed to use simple tables to deduct their sales tax.

Mr. Speaker, I enter into the RECORD a sample of the form that was used in 1986.

1986 Optional State Sales Tax Tables

If you kept records that show you paid more sales tax than the table for your state indicates, you may claim the higher amount on Schedule A, line 8a.

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page 20.

To use the tables:

Step 1—Figure your total available income. Use the total of the amount on Form 1040, line 33, and nontaxable income such as veterans' benefits, workers' compensation, nontaxable part of unemployment compensation or long-term capital gains (however, do not include gains that are nontaxable because they were reinvested in similar property, such as a principal residence), nontaxable part of social security and railroad retirement benefits, dividend exclusion, deduction for a married couple when both work, and public assistance payments.

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3—Find the income line for your state on the tables and read across to find the amount of sales tax for your family size.

Income		Family size						Family size						Family size						Family size						Family size						Family size					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Alabama [1]						Arizona [2]						Arkansas [1]						California [3]						Colorado [2]						Connecticut [4]					
$0	$10,000	128	153	171	184	195	211	143	158	167	174	179	187	151	181	201	217	230	249	167	187	200	210	218	229	43	50	55	58	61	66	141	146	150	153	154	157
10,000	15,000	156	187	208	224	238	258	178	196	208	216	223	233	184	220	244	263	279	302	206	232	248	260	270	284	55	64	70	74	78	83	179	186	191	194	197	200
15,000	20,000	191	229	255	275	292	316	223	245	260	270	279	291	224	268	298	321	340	368	257	288	308	324	336	353	71	82	90	95	100	107	229	239	244	249	252	256
20,000	25,000	223	267	297	320	339	368	263	290	306	319	329	343	260	311	345	372	394	427	303	340	363	381	396	416	85	99	108	115	120	128	276	287	294	299	303	308
25,000	30,000	251	301	335	361	383	415	300	331	350	364	376	392	293	350	389	419	444	480	345	387	414	434	451	474	98	114	125	133	139	149	320	333	341	347	351	357
30,000	35,000	278	334	371	400	424	460	336	370	391	407	420	438	323	386	429	462	490	530	385	432	462	484	503	529	111	129	141	150	157	168	362	376	385	392	397	404
35,000	40,000	303	364	404	436	462	501	369	406	430	447	461	482	351	420	467	503	533	577	422	474	507	532	552	581	124	143	157	167	175	187	402	418	428	435	441	449
40,000	45,000	327	392	436	470	499	541	401	441	467	486	501	523	378	453	503	541	574	621	458	514	550	577	599	630	135	157	172	183	192	205	440	458	469	477	483	492
45,000	50,000	350	420	467	503	534	578	431	475	503	523	540	563	404	483	537	578	612	663	493	553	591	620	643	677	147	171	186	198	208	222	478	497	509	518	525	534
50,000	60,000	382	459	510	550	583	632	475	523	554	576	595	621	440	527	585	630	668	723	542	608	650	682	708	745	164	190	207	221	231	247	532	554	567	577	584	595
60,000	70,000	423	507	564	608	645	699	531	585	619	644	664	693	486	581	646	696	737	798	604	678	725	761	789	831	185	215	234	249	262	279	602	626	641	652	660	672
70,000	80,000	461	553	615	663	703	762	584	643	680	708	730	762	529	633	703	757	802	868	663	744	796	835	866	912	205	238	260	277	290	310	668	696	712	724	734	747
80,000	90,000	498	597	664	716	759	822	634	698	739	769	793	828	569	681	757	815	863	935	720	807	864	906	940	989	225	261	285	303	318	340	733	763	781	794	804	819
90,000	100,000	532	638	710	765	812	880	682	752	795	828	854	891	608	727	808	870	922	998	774	868	928	974	1011	1064	244	284	309	329	345	369	795	828	847	862	873	889
100,000	or more	566	678	754	813	862	935	729	803	850	884	912	952	645	772	857	923	978	1059	826	926	991	1039	1079	1135	263	305	333	354	372	397	856	891	912	927	939	956

Income		District of Columbia						Florida [1]						Georgia [1]						Hawaii						Idaho						Illinois [5]					
$0	$10,000	125	147	162	174	183	197	157	174	184	192	198	207	130	158	176	191	203	221	230	258	277	291	302	318	149	179	200	216	230	250	180	204	220	232	242	256
10,000	15,000	155	183	201	215	227	244	197	217	230	240	248	259	156	189	212	229	244	265	274	308	330	347	360	379	182	219	244	264	280	304	221	251	270	285	297	314
15,000	20,000	193	227	250	268	283	304	247	273	289	301	311	325	188	228	255	276	294	320	328	369	396	415	432	455	223	268	299	323	343	373	272	309	333	351	366	387
20,000	25,000	227	268	295	316	333	358	293	324	343	357	369	385	217	263	294	318	338	368	376	423	453	475	494	520	259	312	348	377	400	434	318	362	390	411	428	453
25,000	30,000	259	306	337	360	380	409	336	371	393	409	423	442	242	294	328	356	378	412	419	471	504	530	550	580	293	353	393	425	451	490	361	410	442	466	485	514
30,000	35,000	289	341	375	402	424	456	376	415	440	459	473	495	266	322	360	390	415	452	458	515	552	579	602	634	324	390	435	470	499	543	400	455	490	517	539	570
35,000	40,000	318	374	412	441	465	500	415	458	485	505	522	545	288	349	390	423	450	489	494	556	596	626	650	685	353	426	475	513	545	592	438	497	536	565	589	623
40,000	45,000	345	406	447	479	505	543	451	498	528	550	568	593	309	374	419	453	482	525	529	595	637	669	695	732	381	459	512	553	588	638	473	538	580	611	637	674
45,000	50,000	371	437	481	515	543	584	487	537	569	593	612	640	329	398	445	482	513	558	561	631	676	710	738	777	407	491	548	592	628	683	507	577	621	655	683	722
50,000	60,000	408	481	529	567	598	643	538	594	629	655	677	707	357	432	483	523	557	606	607	683	732	768	798	841	445	536	598	647	687	746	556	632	681	718	748	792
60,000	70,000	455	536	590	632	666	717	602	665	704	734	758	792	392	474	530	574	611	665	664	747	800	841	873	920	492	594	662	715	760	825	617	701	756	797	830	879
70,000	80,000	499	589	648	694	732	787	664	733	776	809	835	873	424	514	574	622	662	720	717	807	864	908	943	993	537	647	722	780	828	900	675	767	826	871	908	961
80,000	90,000	542	639	703	753	794	854	723	798	845	881	909	950	455	551	616	667	709	772	767	863	925	971	1008	1062	579	698	779	841	894	971	729	829	893	942	981	1039
90,000	100,000	583	687	756	810	854	919	779	860	911	950	980	1024	484	586	655	710	755	822	814	916	981	1031	1070	1128	620	747	833	900	956	1038	782	888	957	1009	1052	1113
100,000	or more	622	733	808	865	912	981	834	921	975	1016	1049	1096	512	620	693	750	798	869	859	967	1036	1087	1129	1190	658	793	885	956	1015	1103	832	946	1019	1074	1120	1185

Income		Indiana						Iowa [1]						Kansas [1]						Kentucky						Louisiana [6]						Maine [7]					
$0	$10,000	169	191	206	217	225	238	134	147	155	161	166	173	118	142	158	171	182	197	118	127	132	136	139	144	105	113	117	121	124	128	117	127	133	137	141	146
10,000	15,000	208	236	253	267	277	293	167	183	193	201	207	215	145	175	195	211	224	243	150	161	168	173	177	182	133	143	149	154	158	163	148	160	168	174	178	185
15,000	20,000	258	291	313	330	343	362	209	229	242	251	259	270	180	217	242	261	278	302	191	205	214	220	226	233	171	183	191	197	202	209	188	204	213	221	226	235
20,000	25,000	302	342	367	387	402	425	248	271	286	298	306	319	211	255	284	307	326	354	229	246	257	264	271	279	205	221	230	237	243	251	225	244	255	264	271	281
25,000	30,000	343	388	417	439	457	482	283	311	328	340	351	365	240	289	323	349	370	402	265	285	297	306	313	323	238	256	267	275	282	291	260	281	295	305	313	324
30,000	35,000	381	431	463	488	507	536	317	347	367	381	392	409	267	322	359	388	412	448	299	321	335	345	353	364	269	289	302	311	318	329	292	317	332	343	352	365
35,000	40,000	417	472	507	534	556	587	349	382	404	419	432	450	293	353	393	425	452	491	332	356	372	383	392	404	299	321	335	346	354	365	324	351	368	380	390	404
40,000	45,000	451	511	549	578	601	635	379	416	439	456	470	489	317	382	426	461	489	531	363	390	407	419	429	443	328	352	368	379	388	401	354	383	402	415	426	442
45,000	50,000	484	548	589	620	645	681	409	448	473	491	506	527	340	410	458	494	525	570	394	423	441	454	465	480	356	382	399	411	421	435	383	415	435	450	461	478
50,000	60,000	531	601	646	680	708	748	451	494	522	542	558	581	374	450	502	543	577	626	438	470	490	505	517	533	396	426	444	458	469	484	425	461	483	499	512	531
60,000	70,000	591	668	718	756	787	831	505	553	584	606	625	650	416	501	559	604	642	697	494	531	553	570	583	602	448	482	503	518	530	548	479	519	544	562	577	598
70,000	80,000	646	731	786	827	861	909	556	609	643	667	687	716	456	549	613	662	703	764	548	589	614	632	647	668	498	535	558	575	589	608	531	575	602	623	639	662
80,000	90,000	700	792	851	896	932	984	604	662	699	726	748	779	493	595	663	717	761	827	600	645	672	692	708	731	546	587	612	631	646	667	580	629	659	681	699	724
90,000	100,000	751	849	913	961	1000	1056	651	714	753	782	806	839	530	639	712	770	817	888	651	699	728	750	768	792	592	637	664	685	701	724	628	680	713	737	756	784
100,000	or more	800	905	972	1024	1065	1125	696	763	805	837	862	897	565	681	759	821	871	947	699	751	783	807	825	852	638	685	715	737	754	779	675	731	766	792	812	842

Income		Maryland						Massachusetts [8]						Michigan						Minnesota [9]						Mississippi						Missouri [1]					
$0	$10,000	103	110	114	117	119	123	81	83	85	86	87	88	131	147	157	165	171	180	117	124	129	132	135	138	247	293	323	347	366	395	139	165	182	195	206	222
10,000	15,000	133	142	147	151	154	158	104	107	109	111	112	113	162	182	194	203	211	222	148	158	163	167	171	175	299	354	390	419	442	476	170	201	222	239	252	272
15,000	20,000	173	184	191	196	200	206	134	138	141	143	144	147	201	225	241	252	261	275	189	201	208	213	217	223	362	429	473	508	536	578	208	247	273	293	309	333
20,000	25,000	210	224	232	238	243	250	162	168	171	173	175	178	236	264	282	296	307	323	227	241	249	256	261	268	418	495	546	586	619	667	243	288	318	341	360	388
25,000	30,000	245	261	271	278	284	292	189	195	199	202	204	207	268	300	321	336	349	367	262	278	288	295	301	309	469	555	613	657	694	748	274	325	359	385	407	439
30,000	35,000	279	297	309	317	323	332	215	222	226	229	232	235	298	334	357	374	388	408	295	314	325	333	339	349	516	611	674	723	764	823	304	360	397	427	451	486
35,000	40,000	312	332	345	354	361	371	240	247	252	256	258	262	327	366	391	410	425	447	327	348	360	369	376	386	560	663	732	785	829	894	331	393	434	465	491	530
40,000	45,000	344	366	380	390	398	409	263	272	277	281	284	288	354	396	424	444	461	484	358	380	394	404	412	423	602	712	786	844	891	960	357	424	468	502	530	572
45,000	50,000	375	399	414	425	434	446	287	296	302	306	309	314	380	426	455	477	494	520	388	412	427	438	446	458	641	759	838	899	949	1023	382	453	501	537	567	612
50,000	60,000	420	447	464	476	486	500	321	331	338	342	346	351	417	467	499	524	543	571	431	458	474	486	496	509	698	826	912	978	1032	1113	418	496	547	587	620	669
60,000	70,000	478	509	528	542	553	569	364	376	384	389	393	399	464	520	556	582	604	635	486	516	535	548	559	574	768	909	1003	1076	1136	1224	463	549	606	650	687	740
70,000	80,000	534	569	590	606	618	636	406	420	428	434	438	444	509	570	609	638	662	696	539	573	593	608	620	636	833	986	1089	1168	1233	1329	505	598	661	709	749	808
80,000	90,000	589	627	650	667	681	700	447	462	471	477	482	489	551	617	659	691	717	754	590	627	649	665	678	697	895	1060	1170	1254	1324	1428	545	646	713	765	808	872
90,000	100,000	642	683	709	728	743	764	486	503	512	519	525	532	591	662	708	742	770	809	639	679	703	721	735	755	954	1129	1246	1337	1412	1521	583	691	763	819	865	933
100,000	or more	693	738	766	786	802	825	525	542	553	560	566	574	630	706	755	791	820	863	687	729	756	775	790	811	1010	1196	1320	1416	1495	1611	620	734	811	870	919	991

(See footnotes on next page.)

1986 Optional State Sales Tax Tables—*Continued*

Family size columns: 1, 2, 3, 4, 5, Over 5.

Nebraska [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	102	112	119	125	129	135
10,000	15,000	126	140	148	155	160	167
15,000	20,000	157	174	185	193	199	209
20,000	25,000	186	206	218	228	235	246
25,000	30,000	212	235	249	260	269	281
30,000	35,000	237	262	278	290	300	314
35,000	40,000	260	288	306	319	330	345
40,000	45,000	282	313	332	346	358	374
45,000	50,000	304	336	357	373	385	403
50,000	60,000	334	371	393	410	424	444
60,000	70,000	373	414	439	458	473	495
70,000	80,000	410	454	482	503	520	544
80,000	90,000	446	494	524	547	565	591
90,000	100,000	479	531	564	588	608	636
100,000	or more	512	567	602	628	649	679

Nevada [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	122	132	138	142	145	150
10,000	15,000	156	168	176	181	185	192
15,000	20,000	201	216	226	233	238	246
20,000	25,000	243	261	272	281	288	297
25,000	30,000	282	303	316	326	334	345
30,000	35,000	319	343	358	369	378	391
35,000	40,000	355	382	399	411	421	435
40,000	45,000	390	419	438	451	462	477
45,000	50,000	424	456	476	490	502	519
50,000	60,000	473	508	531	547	560	578
60,000	70,000	535	576	601	620	634	655
70,000	80,000	596	641	669	689	706	729
80,000	90,000	654	703	734	757	775	800
90,000	100,000	710	764	798	822	842	870
100,000	or more	765	824	860	886	907	937

New Jersey

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	106	110	112	113	114	116
10,000	15,000	138	142	145	147	149	151
15,000	20,000	180	186	190	192	194	197
20,000	25,000	220	227	231	235	237	240
25,000	30,000	258	266	271	275	278	282
30,000	35,000	295	304	310	314	317	322
35,000	40,000	330	341	347	352	356	361
40,000	45,000	364	376	384	389	393	398
45,000	50,000	398	411	419	425	429	435
50,000	60,000	447	462	471	477	482	489
60,000	70,000	511	528	538	545	551	558
70,000	80,000	572	591	602	610	617	626
80,000	90,000	632	653	665	674	681	691
90,000	100,000	691	713	727	737	744	755
100,000	or more	748	772	787	798	806	817

New Mexico [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	196	232	255	274	288	310
10,000	15,000	240	283	312	334	352	379
15,000	20,000	295	348	383	410	433	466
20,000	25,000	343	405	447	478	505	543
25,000	30,000	388	458	505	541	570	614
30,000	35,000	430	507	559	599	631	680
35,000	40,000	469	553	610	653	689	742
40,000	45,000	506	597	658	705	744	800
45,000	50,000	542	639	704	755	796	857
50,000	60,000	592	699	770	825	870	937
60,000	70,000	656	774	853	914	964	1037
70,000	80,000	716	845	931	997	1052	1132
80,000	90,000	773	912	1005	1076	1135	1222
90,000	100,000	827	976	1075	1152	1215	1307
100,000	or more	879	1037	1143	1224	1291	1390

New York [10]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	124	136	143	148	153	159
10,000	15,000	158	170	179	186	192	200
15,000	20,000	196	215	226	235	242	252
20,000	25,000	233	255	269	279	288	299
25,000	30,000	268	293	309	321	330	344
30,000	35,000	301	329	347	360	371	386
35,000	40,000	332	363	383	398	409	426
40,000	45,000	362	396	418	434	446	465
45,000	50,000	391	428	451	468	482	502
50,000	60,000	432	473	499	518	533	555
60,000	70,000	485	531	560	581	598	623
70,000	80,000	536	586	618	642	661	687
80,000	90,000	584	639	674	700	720	749
90,000	100,000	631	690	728	755	778	809
100,000	or more	676	740	780	809	833	867

North Carolina [11]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	158	191	213	231	245	267
10,000	15,000	190	230	257	278	296	322
15,000	20,000	230	278	311	337	358	390
20,000	25,000	266	321	359	389	413	450
25,000	30,000	298	360	403	436	464	505
30,000	35,000	327	396	443	480	510	555
35,000	40,000	355	430	481	520	553	602
40,000	45,000	381	462	516	559	594	647
45,000	50,000	406	492	550	595	633	689
50,000	60,000	442	535	598	647	688	749
60,000	70,000	486	588	658	712	757	824
70,000	80,000	527	638	713	772	821	894
80,000	90,000	566	685	766	829	882	960
90,000	100,000	603	730	816	884	940	1022
100,000	or more	639	773	864	935	995	1082

North Dakota [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	95	105	111	116	120	125
10,000	15,000	120	132	140	146	151	158
15,000	20,000	152	168	178	186	192	200
20,000	25,000	182	201	213	222	229	239
25,000	30,000	210	232	245	256	264	276
30,000	35,000	236	261	276	288	297	311
35,000	40,000	261	289	306	319	329	344
40,000	45,000	285	315	334	348	360	376
45,000	50,000	309	341	362	377	389	407
50,000	60,000	343	379	401	418	432	451
60,000	70,000	386	426	452	471	486	508
70,000	80,000	427	472	500	521	538	562
80,000	90,000	467	516	547	570	588	615
90,000	100,000	505	558	591	616	636	665
100,000	or more	542	599	635	662	683	714

Ohio [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	119	128	133	137	141	145
10,000	15,000	151	162	169	175	179	184
15,000	20,000	193	207	216	223	228	236
20,000	25,000	232	249	260	268	274	283
25,000	30,000	268	288	301	310	317	327
30,000	35,000	303	325	340	350	358	370
35,000	40,000	336	361	377	388	397	410
40,000	45,000	368	396	413	425	435	450
45,000	50,000	399	429	448	461	472	488
50,000	60,000	444	477	498	513	525	542
60,000	70,000	501	539	562	580	593	613
70,000	80,000	557	598	624	643	658	680
80,000	90,000	610	655	684	705	721	745
90,000	100,000	661	711	741	764	782	808
100,000	or more	711	764	797	822	841	869

Oklahoma [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	111	132	145	156	164	177
10,000	15,000	136	161	177	190	201	216
15,000	20,000	167	197	218	233	246	265
20,000	25,000	194	230	253	272	287	309
25,000	30,000	220	260	286	307	324	349
30,000	35,000	243	287	317	340	358	386
35,000	40,000	265	313	346	370	391	421
40,000	45,000	286	338	373	400	422	454
45,000	50,000	306	362	399	427	451	486
50,000	60,000	335	395	436	467	493	531
60,000	70,000	370	438	483	517	546	588
70,000	80,000	404	477	526	564	595	641
80,000	90,000	436	515	568	609	642	692
90,000	100,000	466	551	608	651	687	740
100,000	or more	495	585	646	692	730	786

Pennsylvania

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	109	114	117	119	121	123
10,000	15,000	139	145	149	152	154	158
15,000	20,000	178	187	192	196	199	203
20,000	25,000	215	226	232	236	240	245
25,000	30,000	250	262	269	274	278	284
30,000	35,000	284	297	305	311	316	322
35,000	40,000	316	330	339	346	351	358
40,000	45,000	347	363	373	380	386	394
45,000	50,000	377	394	405	413	419	428
50,000	60,000	420	440	452	461	468	477
60,000	70,000	476	499	512	522	530	541
70,000	80,000	530	555	570	581	590	602
80,000	90,000	582	609	626	638	648	661
90,000	100,000	633	662	680	694	704	718
100,000	or more	682	714	733	747	759	774

Rhode Island

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	117	121	124	125	127	129
10,000	15,000	149	154	157	159	161	164
15,000	20,000	190	197	201	204	206	210
20,000	25,000	228	237	241	245	248	252
25,000	30,000	264	274	280	284	287	292
30,000	35,000	299	309	316	321	324	329
35,000	40,000	332	344	351	356	360	366
40,000	45,000	363	377	384	390	395	401
45,000	50,000	394	408	417	423	428	435
50,000	60,000	439	455	464	471	476	484
60,000	70,000	496	514	524	532	538	547
70,000	80,000	551	570	582	591	598	607
80,000	90,000	603	625	638	648	655	665
90,000	100,000	654	678	692	702	710	722
100,000	or more	704	729	745	756	764	776

South Carolina

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	163	196	217	234	248	269
10,000	15,000	198	237	263	283	300	325
15,000	20,000	240	288	320	344	365	395
20,000	25,000	278	333	370	398	422	457
25,000	30,000	312	374	415	447	474	514
30,000	35,000	344	412	457	493	522	566
35,000	40,000	373	447	497	536	568	615
40,000	45,000	401	481	534	576	610	661
45,000	50,000	428	513	570	614	651	705
50,000	60,000	466	558	620	669	708	768
60,000	70,000	513	615	683	736	780	846
70,000	80,000	558	668	742	800	848	919
80,000	90,000	600	718	798	860	912	988
90,000	100,000	640	766	851	917	972	1053
100,000	or more	678	812	902	972	1030	1116

South Dakota [2]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	162	192	211	226	238	256
10,000	15,000	198	234	258	276	291	313
15,000	20,000	243	287	316	339	357	384
20,000	25,000	284	334	368	394	416	448
25,000	30,000	320	378	416	446	470	506
30,000	35,000	355	418	461	493	520	560
35,000	40,000	387	456	502	538	567	611
40,000	45,000	417	492	542	581	612	659
45,000	50,000	447	527	580	621	655	705
50,000	60,000	488	576	634	679	716	771
60,000	70,000	541	638	702	752	793	853
70,000	80,000	590	695	766	820	865	931
80,000	90,000	636	750	827	885	933	1004
90,000	100,000	681	803	884	947	999	1074
100,000	or more	724	853	940	1006	1061	1142

Tennessee [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	190	224	247	265	279	301
10,000	15,000	232	274	302	324	341	367
15,000	20,000	285	337	371	397	419	451
20,000	25,000	332	392	432	463	488	526
25,000	30,000	376	443	489	523	552	594
30,000	35,000	416	491	541	580	611	658
35,000	40,000	454	536	590	633	667	718
40,000	45,000	490	578	637	683	720	775
45,000	50,000	525	619	682	731	771	830
50,000	60,000	574	677	746	799	843	907
60,000	70,000	635	750	826	885	933	1005
70,000	80,000	693	818	901	966	1018	1096
80,000	90,000	748	883	973	1042	1099	1183
90,000	100,000	801	945	1041	1115	1177	1266
100,000	or more	851	1005	1107	1186	1251	1346

Texas [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	101	111	118	122	126	132
10,000	15,000	127	140	149	155	160	167
15,000	20,000	162	178	189	197	203	212
20,000	25,000	194	214	226	236	243	254
25,000	30,000	223	247	261	272	281	293
30,000	35,000	252	278	294	306	316	330
35,000	40,000	279	308	326	339	350	366
40,000	45,000	305	336	356	371	383	400
45,000	50,000	330	364	386	402	415	433
50,000	60,000	367	405	428	446	461	481
60,000	70,000	413	456	483	503	519	542
70,000	80,000	458	505	535	557	575	601
80,000	90,000	500	552	585	609	629	657
90,000	100,000	542	598	633	660	681	711
100,000	or more	582	642	680	708	731	764

Utah [12]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	188	223	246	264	279	301
10,000	15,000	229	272	300	322	340	367
15,000	20,000	281	333	368	395	417	450
20,000	25,000	327	388	429	460	486	524
25,000	30,000	370	438	484	519	549	592
30,000	35,000	409	485	536	575	607	655
35,000	40,000	446	529	584	627	662	714
40,000	45,000	481	570	630	676	714	770
45,000	50,000	515	610	674	724	764	824
50,000	60,000	563	667	737	791	835	901
60,000	70,000	623	738	815	875	924	997
70,000	80,000	679	805	889	954	1008	1087
80,000	90,000	733	869	959	1030	1088	1173
90,000	100,000	784	929	1026	1102	1164	1255
100,000	or more	833	987	1091	1170	1236	1333

Vermont

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	56	65	71	76	80	85
10,000	15,000	71	83	91	97	102	109
15,000	20,000	91	106	116	124	130	140
20,000	25,000	110	128	140	149	157	168
25,000	30,000	127	148	162	173	182	195
30,000	35,000	144	168	184	196	206	220
35,000	40,000	160	186	204	218	229	245
40,000	45,000	175	205	224	239	251	269
45,000	50,000	190	222	243	259	272	291
50,000	60,000	212	247	271	289	303	325
60,000	70,000	240	280	306	326	343	367
70,000	80,000	266	311	340	363	381	408
80,000	90,000	292	341	373	398	418	448
90,000	100,000	317	370	405	432	454	486
100,000	or more	342	398	436	465	489	523

Virginia [13]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	122	147	164	177	188	204
10,000	15,000	149	179	200	216	229	249
15,000	20,000	182	219	244	264	280	304
20,000	25,000	211	254	284	306	325	353
25,000	30,000	238	287	320	345	367	398
30,000	35,000	263	317	353	382	405	440
35,000	40,000	287	345	385	416	441	479
40,000	45,000	309	372	415	448	476	516
45,000	50,000	330	398	443	479	508	552
50,000	60,000	360	434	484	523	555	602
60,000	70,000	398	479	535	577	613	666
70,000	80,000	434	522	582	629	668	725
80,000	90,000	467	563	627	678	719	781
90,000	100,000	500	601	671	724	769	835
100,000	or more	530	639	712	769	816	886

Washington [14]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	177	190	199	205	210	217
10,000	15,000	227	245	256	264	270	279
15,000	20,000	293	316	330	341	349	361
20,000	25,000	355	383	400	413	423	437
25,000	30,000	414	446	466	481	493	510
30,000	35,000	470	507	530	547	560	579
35,000	40,000	525	566	591	610	625	646
40,000	45,000	577	622	650	671	687	710
45,000	50,000	628	677	708	730	748	773
50,000	60,000	703	758	792	817	836	865
60,000	70,000	798	861	899	928	950	982
70,000	80,000	890	960	1003	1035	1060	1096
80,000	90,000	980	1056	1103	1138	1166	1205
90,000	100,000	1066	1150	1201	1239	1269	1312
100,000	or more	1151	1241	1296	1337	1370	1416

West Virginia

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	152	165	172	178	183	189
10,000	15,000	191	207	217	224	229	238
15,000	20,000	242	261	274	283	290	300
20,000	25,000	288	311	326	337	345	358
25,000	30,000	331	358	375	387	397	411
30,000	35,000	372	402	421	435	446	462
35,000	40,000	411	444	465	481	493	510
40,000	45,000	448	485	507	524	538	557
45,000	50,000	484	524	548	566	581	602
50,000	60,000	536	580	607	627	643	666
60,000	70,000	602	651	682	705	723	748
70,000	80,000	665	720	753	778	798	827
80,000	90,000	726	785	822	849	871	902
90,000	100,000	784	848	888	918	941	975
100,000	or more	841	909	952	984	1009	1045

Wisconsin [15]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	142	151	156	159	162	167
10,000	15,000	180	191	197	202	206	211
15,000	20,000	230	244	252	258	263	269
20,000	25,000	276	292	302	309	315	323
25,000	30,000	319	338	349	358	364	373
30,000	35,000	360	381	394	403	411	421
35,000	40,000	399	423	437	447	456	467
40,000	45,000	437	463	478	490	499	512
45,000	50,000	474	501	518	531	541	554
50,000	60,000	527	558	576	590	601	616
60,000	70,000	594	629	650	666	678	696
70,000	80,000	659	698	721	739	752	771
80,000	90,000	722	764	790	809	823	845
90,000	100,000	782	828	856	876	892	915
100,000	or more	841	890	920	942	959	984

Wyoming [1]

Income At least	But less than	1	2	3	4	5	Over 5
$0	$10,000	115	137	152	163	172	186
10,000	15,000	140	166	184	198	209	226
15,000	20,000	170	203	224	241	255	275
20,000	25,000	198	235	260	279	295	319
25,000	30,000	223	265	293	315	333	359
30,000	35,000	246	292	323	347	367	396
35,000	40,000	267	318	351	378	399	431
40,000	45,000	288	342	378	407	430	464
45,000	50,000	307	365	404	434	459	496
50,000	60,000	335	398	440	473	500	540
60,000	70,000	369	439	486	522	552	596
70,000	80,000	402	478	529	568	601	649
80,000	90,000	433	515	569	612	647	698
90,000	100,000	462	549	608	653	691	746
100,000	or more	490	583	645	693	733	791

[1] Local sales taxes are not included. Add an amount based on the ratio between the local and state sales tax rates, considering the number of months each rate has been in effect.

[2] Local sales taxes are not included. Add the amount paid.

[3] The 1¼ percent local sales tax is included. If a ½ of 1 percent local sales tax for transportation is paid all year (Alameda, Contra Costa, Los Angeles, San Francisco, San Mateo, and Santa Cruz Counties), add 8 percent of the table amounts. For Santa Clara County, add 17 percent of the table amounts.

[4] Sales tax paid on any item of clothing costing $75 or more may be added to the table amounts.

[5] Sales tax paid on electricity and natural gas is not included. Sales tax paid on these items may be added to the table amounts only if it is paid at the general sales tax rate. The Illinois table is based on a combined 6 percent rate (5 state, 1 local). Residents of Du Page, Kane, Lake, McHenry, and Will Counties may add 5 percent; Cook County may add 19 percent; Chicago may add an additional 19 percent of the table amount. For other local sales taxes, see footnote 1.

[6] If your local sales tax applies to food for home consumption, check your local newspaper during mid-January for the correct deduction. Otherwise, see footnote 1.

[7] Sales tax paid on 750 KWH or more of electricity per month may be added to the table amounts.

[8] Sales tax paid on any item of clothing costing $175 or more may be added to the table amounts.

[9] Sales tax paid on purchases of natural gas or electricity may be added to the table amounts. For local sales tax, see footnote 1.

[10] Local sales taxes are not included. If paid all year, add 26 percent of the table amount for each 1 percent of local sales tax rate. Otherwise, use a proportionate amount. For New York City, add 107 percent of the table amount.

[11] The North Carolina table is based on a combined 4½ percent rate (3 state, 1½ local). If the ½ of 1 percent local sales tax is not paid, subtract 10 percent of the table amount.

[12] The Utah table is based on a 5½ percent combined state and local rate. If the ¼ percent county sales tax for transportation is paid all year, add 5 percent of the table amount. Otherwise, see footnote 1.

[13] Local 1 percent sales tax is included.

[14] The Washington table is based on a combined 7 percent rate (6.5 state, 0.5 local). For local sales tax, in addition to the ½ of 1 percent included in the table, see footnote 1.

[15] Sales tax paid on the purchase of natural gas or electricity (May through October) may be added to the table amounts. For local sales tax, see footnote 1.

Critics might suggest this would make the tax code more complex. I am the last to want to make the tax code more complex and in fact I will work vigorously to simplify that code. But the bill I am introducing today does not complicate the tax code. It adds one very simple line to one simple form already filled out by a taxpayer itemizing his or her deductions. Adding that line will save our taxpayers hundreds of dollars every year. For clarity, I will submit that Schedule A for the RECORD as well.

SCHEDULES A&B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

1998

Attachment Sequence No. **07**

Name(s) shown on Form 1040 | **Your social security number**

Medical and Dental Expenses		**Caution:** *Do not include expenses reimbursed or paid by others.*	
	1	Medical and dental expenses (see page A-1)	1
	2	Enter amount from Form 1040, line 34 . 2	
	3	Multiply line 2 above by 7.5% (.075)	3
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4
Taxes You Paid	5	State and local income taxes	5
	6	Real estate taxes (see page A-2)	6
(See page A-2.)	7	Personal property taxes	7
	8	Other taxes. List type and amount ►	8
	9	Add lines 5 through 8	9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10
(See page A-3.)	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11
Note: Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-3 for special rules	12
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13
	14	Add lines 10 through 13	14
Gifts to Charity	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-4	15
If you made a gift and got a benefit for it, see page A-4.	16	Other than by cash or check. If any gift of $250 or more, see page A-4. You **MUST** attach Form 8283 if over $500	16
	17	Carryover from prior year	17
	18	Add lines 15 through 17	18
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You **MUST** attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20
	21	Tax preparation fees	21
(See page A-6 for expenses to deduct here.)	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	22
	23	Add lines 20 through 22	23
	24	Enter amount from Form 1040, line 34 . 24	
	25	Multiply line 24 above by 2% (.02)	25
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ►	27
Total Itemized Deductions	28	Is Form 1040, line 34, over $124,500 (over $62,250 if married filing separately)? **NO.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 36, the **larger** of this amount or your standard deduction. **YES.** Your deduction may be limited. See page A-6 for the amount to enter. ►	28

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X **Schedule A (Form 1040) 1998**

If you look simply at line 5 of Schedule A, you see where people who pay income taxes to their State can deduct that, and you will see there is no line for Washington State taxpayers or taxpayers in similar States to deduct their sales tax.

This is not a complicated bill. It is a very simple bill, it is a fair bill and I would urge my colleagues to support it. We have an obligation to treat citizens fairly at the Federal level. That is why I am here, to fight for simple fairness.

This is the second time I have stood here in this well in less than a month to sponsor legislation that will protect our citizens from being subjected to unfair taxation. I will come back to the well of this House again and again until we achieve that standard.

I hope that my colleagues will see the wisdom of this fair proposal and that we can take swift action to restore this common-sense option. I invite them to join me in this effort for the simple reason that it is the right thing to do.

ON NATIONAL SECURITY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Washington (Mr. NETHERCUTT) is recognized for 5 minutes.

Mr. NETHERCUTT. Mr. Speaker, I rise this afternoon out of concern for the State of America's national security. I do not want to speak directly to the ongoing operations in Kosovo today, although I am deeply troubled by the enormous uncertainties that seem to be the consequence of a poorly planned policy. Instead, I want to address the consequences of Kosovo on the U.S. military presence worldwide. I believe we are facing a period of unacceptable risk.

Our armed forces are spread across the globe, from South Korea to Latin America. We are engaged in areas that are clearly essential to American security and in areas that are clearly tangential to our security. We are engaged in what are essentially two air wars on two continents at the same time to which we are asking combat engineers to devote themselves to building roads and bridges. We are deterring invasion and we are garrisoning in support of peace agreements.

What we must consider is whether we are doing too much and we spread too thin. Historically we have been warned of the dangers of ''imperial overstretch.'' Unfortunately, I have fears that we are reaching such a point today. I do not want to call for retrenchment or retreat, but we must ask if we have gone too far and if we have asked too much of the armed forces. If we have, it is the job of Congress and the administration to work together to identify solutions.

In 1997, the Quadrennial Defense Review reaffirmed the requirement that the U.S. must be prepared to fight two nearly simultaneously major theater wars while also staying ready for lesser contingencies. I have argued in Congress that the available funding for the Department of Defense has been inadequate to meet those requirements.

When the United States fought the 1991 Persian Gulf War, we had about 3.2 million soldiers in the active and reserve components. Ten years later, today, we have 900,000 fewer men and women in uniform.

□ 1645

The Army, which has been tasked with the responsibility of maintaining the majority of our overseas presence, has seen its active duty end strength fall by some 40 percent since 1991. Today we maintain as a matter of national strategy 100,000 troops in Asia and another 100,000 troops in Europe. We now have more than 20,000 personnel actively engaged in Operation Allied Force, and nearly 40,000 personnel are engaged in an astonishing 20 other operations around the world today, and the situation today varies only slightly from the breakneck operational pace since the Persian Gulf War. A recent Congressional Research Service report counts 28 different contingency operations from 1991 until now at a cost of nearly $18 billion. The President has committed our resources to these operations.

The Air Mobility Command Base in my hometown of Spokane at Fairchild is an example of this extraordinary intensive operational tempo. Fairchild is kept very busy supporting KC–135 aerial refueling tankers from 16 different locations around the world. Ninety-seven percent of the total crew force from the 92nd Airlift Wing is deployed today.

We are trying to maintain this level of international presence with increasingly ancient equipment. The KC–135's based at Fairchild have an average age of 37 years. There is no planning for replacement largely because there are no funds available. The B–52s, which were also once based at Fairchild, are slightly older, yet the Air Force intends to keep them in the inventory until 2040. No replacement is in sight, another victim of dramatically smaller defense budgets. Despite the intensive operational pace, defense spending has fallen 30 percent from Fiscal Year 1991 levels and 40 percent from Fiscal Year 1985 levels.

As we overcommit our forces to tangential operations around the globe, the risk increases. Troops deployed in Haiti cannot immediately support missions in Korea, and troops trained to keep the peace in Bosnia are not combat ready if they are called upon to defend Kuwait.

A rubber band can only be stretched so far before it breaks, and I fear we are nearing that point. Mr. Milosevic called the Clinton administration's bluff in Kosovo, and 3 weeks ago American forces were pitched into a war we had not planned for and lacked the resources to immediately support. What would formerly have been considered a lesser contingency has now tied down a significant number of our conventional combat power.

General Clark's recent request for reinforcements is for a total of 800 planes in the region, tying up nearly seven combat air wings out of a total of 20 in Europe. Our most important assets are committed. We have heavily taxed our available airlift. It is all tied up with supporting our forces and the refugees in Kosovo. There is no carrier battle group providing coverage in Northeast Asia because of the need to support the Balkan mission. We have nearly expended all available air launched cruise missiles, and both the Air Force and the Navy have submitted emergency requests to replenish depleted stores.

Now it looks like the President is going to be calling up the Reserves to support this mission, the first call-up since the Persian Gulf War. Can we sustain this pace? It is very questionable. We must fund it if we are going to sustain it.

The services have presented the National Security Appropriations Subcommittee a list of unfunded requirements that amounts to over $7 million a year, and these funds are needed just to meet the military's most critical needs, not considering any of the shortfalls that have emerged in the last few weeks. This is a serious situation and supplemental funding should include not just the costs of the operation, but also the critical funds that the military needs to step back from the brink to which it has been pushed. We must reverse continued deterioration of our Armed Forces.

FEDERAL EMPLOYEES GROUP LONG-TERM CARE INSURANCE ACT OF 1999

The SPEAKER pro tempore (Mr. SHIMKUS). Under a previous order of the House, the gentleman from Maryland (Mr. CUMMINGS) is recognized for 5 minutes.

Mr. CUMMINGS. Mr. Speaker, the provision of long-term care insurance coverage to Federal employees is an important priority for me as ranking member of the Subcommittee on Civil Service. On January 6, I introduced H.R. 110, the Federal Employees Group Long-Term Care Insurance Act of 1999. My bill is one of four elements of the comprehensive long-term care package proposed earlier this year by President Clinton.

H.R. 110 would authorize the Office of Personnel Management to purchase a policy or policies from one or more qualified private sector contractors to make long-term care insurance available to Federal employees, retirees and eligible family members at group rates. Coverage would be paid for entirely by those who elect it.